

**EXHIBIT A**

**LIST OF DEFENDANTS IN ADVERSARY PROCEEDING NO. 10-05415**

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1185 Park Avenue Foundation, Inc.

Abe Mastbaum, individually, as custodian for Jason Mastbaum and as beneficial owner of one or more IRAs

Abe Mastbaum IRA

Abe Mastbaum IRA Rollover

Abe Mastbaum IRA SEP

The Abstraction Fund

Alice Rosenwald, also known as Alice R. Sigelman, individually, as custodian for Jonathan Sigelman, as custodian for Benjamin R. Sigelman, as trustee and beneficiary of Issue 1 Trust UAD 8/30/41 FBO Alice Rosenwald, as trustee and beneficiary of Issue Trust 6 UAD 8/13/65 FBO Alice Rosenwald, as trustee of the Apollo Trust for Elizabeth R. Varet UAD 2/10/69, as trustee of the Apollo Trust 2/10/69 FBO Nina Rosenwald, as trustee of Issue 1 Trust UAD 8/30/41 FBO Nina Rosenwald, as trustee of Issue 1 Trust UAD 8/30/41 FBO Elizabeth R. Varet, as trustee of Issue Trust 5 UAD 9/28/51 FBO Jonathan R. Sigelman, as trustee of Issue Trust 5 UAD 9/28/51 FBO David R. Varet, as trustee of Issue Trust 5 UAD 9/28/51 FBO Elizabeth R. Varet, as trustee of Issue Trust 5 UAD 9/28/51 FBO Sarah R. Varet, as trustee of Issue Trust 6 UAD 8/13/65 FBO Elizabeth R. Varet, as trustee of Issue Trust 6 UAD 8/13/65 FBO Nina Rosenwald and as Executrix of the Estate of Jesse L. Sigelman

Alice Rosenwald Fund

American Securities Group, L.L.C.

American Securities Holdings Corp.

American Securities Management, L.P., formerly known as American Securities, L.P.

American Securities Opportunity Fund, L.P.

Anchorage Charitable Fund

Andrew B. Klein, individually, as beneficial owner of one or more IRAs, as trustee and beneficiary of the Charles D. Klein Generation Skipping Trust DTD 7/31/01, as trustee of the Andrew Klein Trust DTD 12/27/97, as trustee of the Elizabeth Klein Trust DTD 12/27/97 and as grantor and trustee of the Andrew B. Klein 1997 Trust DTD 5/15/97

Anthony R. Grillo, as trustee of the Joseph J. Nicholson Charitable Remainder Unitrust

Arlene Marie Pettingill

AS Hirota Holdings Corp.

Barry F. Margolius, as trustee of the Joseph J. Nicholson Charitable Remainder Unitrust

Benjamin R. Sigelman, individually, as beneficiary of Issue Trust 5 UAD 9/28/51 FBO  
Benjamin R. Sigelman and as beneficiary of the Trust UAD 3/4/92 FBO Benjamin R. Sigelman

Catherine L. Steinmann

CDK Partners

Charles D. Klein, individually, as beneficial owner of one or more IRAs, as custodian and/or  
trustee of the Charles D. Klein Money Purchase Pension Plan, as beneficiary of the Charles D.  
Klein Generation Skipping Trust DTD 7/31/01, as custodian and/or trustee of the Jane P. &  
Charles D. Klein Foundation and as custodian and/or trustee of The Charles and Jane Klein  
Family Fund

Charles D. Klein IRA Rollover

Charles D. Klein Money Purchase Pension Plan

Darmel Management, L.L.C.

David P. Steinmann, individually, as beneficial owner of one or more IRAs, as custodian and/or  
trustee of the David P. Steinmann Money Purchase Pension Plan, as trustee of the Trust UAD  
3/4/92 FBO Benjamin R. Sigelman, as trustee of the Trust UAD 3/4/92 FBO Jonathan R.  
Sigelman and as custodian for Catherine L. Steinmann

David P. Steinmann IRA Rollover #1

David P. Steinmann IRA Rollover #2

David P. Steinmann Money Purchase Pension Plan

David Steinmann Defined Benefit Plan

David R. Varet

Decimal Investments, L.L.C.

Elizabeth Klein, individually, as trustee and beneficiary of the Charles D. Klein Generation  
Skipping Trust DTD 7/31/01 and as trustee and beneficiary of the Elizabeth Klein Trust DTD  
12/27/97

Elizabeth R. Varet, individually, as custodian for Joseph R. Varet, as custodian and/or trustee of  
the Elizabeth R. Varet Money Purchase Pension Plan, as grantor of the 2004 V Trust, as trustee  
and beneficiary of the Apollo Trust for Elizabeth R. Varet UAD 2/10/69, as trustee of the Apollo  
Trust 2/10/69 FBO Nina Rosenwald, as settlor of the Michael A. Varet Trust UAD 11/9/94, as  
settlor of the Trust 11/9/94 (A. Anagnos et al., trustees), as trustee of Issue 1 Trust UAD 8/30/41  
FBO Nina Rosenwald, as trustee of Issue 1 Trust UAD 8/30/41 FBO Alice Rosenwald, as trustee  
and beneficiary of Issue 1 Trust UAD 8/30/41 FBO Elizabeth R. Varet, as trustee of Issue Trust

5 UAD 9/28/51 FBO Nina Rosenwald, as trustee of Issue Trust 5 UAD 9/28/51 FBO Alice Rosenwald, as trustee of Issue Trust 5 UAD 9/28/51 FBO Benjamin R. Sigelman, as trustee of Issue Trust 5 UAD 9/28/51 FBO Jonathan R. Sigelman, as trustee of Issue Trust 5 UAD 9/28/51 FBO David R. Varet, as beneficiary and trustee of Issue Trust 5 UAD 9/28/51 FBO Elizabeth R. Varet, as trustee of Issue Trust 5 UAD 9/28/51 FBO Joseph R. Varet, as trustee and beneficiary of Issue Trust 6 UAD 8/13/65 FBO Elizabeth R. Varet, as trustee of Issue Trust 6 UAD 8/13/65 FBO Alice Rosenwald, as trustee of Issue Trust 6 UAD 8/13/65 FBO Nina Rosenwald, as trustee of the Trust UAD 3/4/92 FBO Benjamin R. Sigelman and as trustee of the Trust UAD 3/4/92 FBO Jonathan R. Sigelman

Elizabeth R. Varet Defined Benefit Plan & Trust

Elizabeth R. Varet IRA Rollover

Elizabeth Varet Money Purchase Pension Plan

Ellen V. Greenspan, as trustee of the Trust 11/9/94 (A. Anagnos et al., trustees)

Estate of Jesse L. Sigelman

Gabriel B. Steinmann

George Anagnos

James R. Ledley as trustee of Issue Trust 5 UAD 9/28/51 FBO Jonathan R. Sigelman and as trustee of the Trust UAD 3/4/92 FBO Jonathan R. Sigelman

Jane P. Klein, individually, as beneficial owner of an IRA, as custodian for Andrew B. Klein and Elizabeth Klein, as trustee of the Trust under will of Donald W. Parsons FBO Jane P. Klein, as trustee of the Elizabeth Klein Trust DTD 12/27/97, as trustee of the Charles D. Klein Generation Skipping Trust DTD 7/31/01 and as trustee of the Andrew Klein 1997 Trust DTD 5/15/97

Jane P. Klein IRA

Jason Mastbaum

Jennifer E. Steinmann

JJG Enterprises

JJG Foundation, Inc.

Jonathan R. Sigelman, individually, as beneficiary of Issue Trust 5 UAD 9/28/51 FBO Jonathan R. Sigelman and as beneficiary of the Trust UAD 3/4/92 FBO Jonathan R. Sigelman

Joseph A. Rossetti, as beneficial owner of an IRA

Joseph A. Rossetti IRA Rollover

Joseph J. Nicholson, individually and as trustee of the Joseph J. Nicholson Charitable Remainder Unitrust

Joseph R. Varet, individually, as beneficiary and as trustee of the Issue Trust 5 UAD 9/28/51  
FBO Joseph R. Varet

Josephine G. Anagnos

Joshua Steinmann

Joyce W. Goldstein, individually, as beneficial owner of an IRA and as trustee of the Neil B. Goldstein 2007 Trust

Joyce W. Goldstein IRA

Klein Family Holdings, L.L.C.

Laila Hafner, as beneficial owner of an IRA

Laila Hafner IRA

Laura M. Roberson-Fisch, as beneficial owner of an IRA, as participant in the Laura M. Roberson-Fisch Money Purchase Pension Plan and as a participant in the Laura M. Roberson-Fisch Profit Sharing Plan

Laura M. Roberson-Fisch IRA

Laura M. Roberson-Fisch Money Purchase Pension Plan

Laura M. Roberson-Fisch Profit Sharing Plan

Maria Anagnos-Pierce

Metropolitan Philanthropic Fund, Inc.

Michael A. Varet, individually, as beneficial owner of one or more IRAs, as custodian for David R. Varet and Sara R. Varet and as trustee of the Michael A. Varet Trust UAD 11/9/94

Michael A. Varet IRA Rollover

Michael A. Varet IRA Rollover #2

Michael G. Fisch, individually, as beneficial owner of one or more IRAs, as custodian and/or trustee of the Michael G. Fisch Profit Sharing Plan and as trustee of the Michael G. Fisch 2006 Revocable Trust

Michael G. Fisch IRA

Michael G. Fisch Profit Sharing Plan

Neil B. Goldstein, individually, as beneficial owner of one or more IRAs, as grantor of the Neil B. Goldstein 2007 Trust and as beneficiary of the Jean Weiner 1991 Grantor Retained Annuity Trust

Neil B. Goldstein IRA Rollover

Nina Rosenwald, individually, as trustee of the Apollo Trust for Elizabeth R. Varet UAD 2/10/69, as trustee of Issue 1 Trust UAD 8/30/41 FBO Alice Rosenwald, as trustee of Issue 1 Trust UAD 8/30/41 FBO Elizabeth R. Varet, as trustee of Issue Trust 5 UAD 9/28/51 FBO Benjamin R. Sigelman, as trustee of Issue Trust 6 UAD 8/13/65 FBO Elizabeth R. Varet, as trustee of Issue Trust 6 UAD 8/13/65 FBO Alice Rosenwald, as trustee of Issue Trust 5 UAD 9/28/51 FBO Alice Rosenwald, as trustee and beneficiary of the Apollo Trust 2/10/69 FBO Nina Rosenwald, as trustee and beneficiary of Issue 1 Trust UAD 8/30/41 FBO Nina Rosenwald, as trustee and beneficiary of Issue Trust 5 UAD 9/28/51 FBO Nina Rosenwald and as trustee and beneficiary of Issue Trust 6 UAD 8/13/65 FBO Nina Rosenwald

P&I Partners

Pamela Murphy

Paul Robert Murphy

PJ Administrator, L.L.C., formerly known as PJ Associates Group, L.P

PJ Associates Group GP Corp.

PJ Associates Group, L.P. DBA PJ Administrator, L.L.C.

Sarah R. Varet, individually, as trustee and as beneficiary of Issue Trust 5 UAD 9/28/51 FBO Sarah R. Varet

South Lake, L.L.C.

Steven Anagnos

The Charles and Jane Klein Family Fund

The Reed L. Harman and Nan M. Harman Foundation

William Rosenwald Family Fund, Inc.